



3015 (02-09-04)

ANNUAL REPORT

OF

Name: TOWN OF HOLLAND SANITARY DISTRICT NO. 1

Principal Office: 489 HOLLAND COURT
P.O. BOX 8953
KAUKAUNA, WI 54130-8953

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TOWN OF HOLLAND SANITARY DISTRICT NO. 1**Utility Address:** 489 HOLLAND COURT

P.O. BOX 8953

KAUKAUNA, WI 54130-8953

When was utility organized? 11/1/1981**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: RICHARD EITING**Title:** DEPUTY CLERK**Office Address:**

489 HOLLAND COURT

P.O. BOX 8953

KAUKAUNA, WI 54130-8953

Telephone: (920) 766 - 5765**Fax Number:** (920) 766 - 0598**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MRS. VICKIE A WENDT, CPA**Title:** MANAGER**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

P.O. BOX 2459

APPLETON, WI 54912-2459

Telephone: (920) 733 - 7385**Fax Number:** (920) 733 - 6022**E-mail Address:** vwendt@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: WILFRED VAN ABEL**Title:** PRESIDENT**Office Address:**

489 HOLLAND COURT

KAUKAUNA, WI 54130

Telephone: (920) 766 - 5765**Fax Number:** (920) 766 - 0598**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
P.O. BOX 2459
APPLETON, WI 54912-2459

Telephone: (920) 733 - 7385

Fax Number: (920) 733 - 6022

E-mail Address:

Date of most recent audit report: 2/18/2002

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2001

Names and titles of utility management including manager or superintendent:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Name: RICHARD EITING

Title: DEPUTY CLERK

Office Address:

489 HOLLAND COURT
KAUKAUNA, WI 54130

Telephone: (920) 766 - 5765

Fax Number: (920) 766 - 0598

E-mail Address:

Name: RICHARD FASSBENDER

Title: SUPERINTENDENT

Office Address:

489 HOLLAND COURT
KAUKAUNA, WI 54130

Telephone: (920) 766 - 5765

Fax Number: (920) 766 - 0598

E-mail Address:

Name of utility commission/committee: SANITARY DISTRICT COMMISSION

Names of members of utility commission/committee:

MR WILFRED VAN ABEL

MR DENNIS VAN EPEREN

IDENTIFICATION AND OWNERSHIP

Is sewer service rendered by the utility?
Name of sewerage commission/committee:

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	113,254	117,745	1
Operating Expenses:			
Operation and Maintenance Expense (401)	45,101	53,431	2
Depreciation Expense (403)	24,231	23,313	3
Amortization Expense (404)	0	0	4
Taxes (408)	1,507	1,412	5
Total Operating Expenses	70,839	78,156	
Net Operating Income	42,415	39,589	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	42,415	39,589	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	1,589	1,663	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	1,589	1,663	
Total Income	44,004	41,252	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	44,004	41,252	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	7,218	7,464	13
Amortization of Debt Discount and Expense (428)	85	86	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	7,303	7,550	
Net Income	36,701	33,702	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	20,380	841	19
Balance Transferred from Income (433)	36,701	33,702	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	(19)	(15)	23
Appropriations of Income to Municipal Funds--Debit (439)	14,365	14,178	24
Total Unappropriated Earned Surplus End of Year (216)	42,735	20,380	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON SHORT TERM INVESTMENTS	1,589	4
Total (Acct. 419):	1,589	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	(19)	10
Total (Acct. 436)--Debit:	(19)	
Appropriations of Income to Municipal Funds (439):		
FORGIVENESS OF PUBLIC FIRE PROTECTION CHARGE	14,365	11
Total (Acct. 439)--Debit:	14,365	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	113,254	0	0	0	113,254	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	113,254	0	0	0	113,254	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,268,646	1,179,186	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	322,625	298,394	2
Net Utility Plant	946,021	880,792	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	13,916	13,935	7
Total Other Property and Investments	13,916	13,935	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	64,945	38,267	8
Temporary Cash Investments (132)	19,943	18,365	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	9,158	9,349	11
Other Accounts Receivable (143)	0	913	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	50,000	50,000	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	1,079	1,027	17
Total Current and Accrued Assets	145,125	117,921	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	1,625	1,710	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	1,625	1,710	
Total Assets and Other Debits	1,106,687	1,014,358	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)	13,916	13,935	22
Unappropriated Earned Surplus (216)	42,735	20,380	23
Total Proprietary Capital	56,651	34,315	
LONG-TERM DEBT			
Bonds (221)	140,000	144,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	2,625	26
Total Long-Term Debt	140,000	146,625	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,238	4,044	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	583	602	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	1,821	4,646	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	908,215	828,772	38
Total Liabilities and Other Credits	1,106,687	1,014,358	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,268,646	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,268,646	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	322,625	0	0	0	9
Total Accumulated Provision	322,625	0	0	0	
Net Utility Plant	946,021	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	298,394				298,394	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	24,231				24,231	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	24,231	0	0	0	24,231	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	322,625	0	0	0	322,625	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</u>

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
WATERWORKS MORTGAGE REVENUE BONDS, 1980	85	428	1,625	1
Total			<u><u>1,625</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		2
Balance end of year	<u><u>0</u></u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATERWORKS MTGE REVENUE BONDS	12/18/1980	12/18/2002	5.00%	140,000	1
Total Bonds (Account 221):				140,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
FORD MOTOR COMPANY NOTE	11/19/1998	11/19/2001	1.90%	0	1
Total for Account 224				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	1,507	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	1,507	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	1,357	7
PSC Remainder Assessment	150	8
Other (explain):		
NONE		9
Total payments and other debits	1,507	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
WATERWORKS MORTGAGE REVENUE BONDS - 1980	602	7,181	7,200	583	1
Subtotal	602	7,181	7,200	583	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
FORD MOTOR COMPANY	0	37	37	0	3
Subtotal	0	37	37	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	602	7,218	7,237	583	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	828,772	0	0	0	0	828,772	1
Add credits during year:							
For Services	17,550					17,550	2
For Mains	63,360					63,360	3
Other (specify):							
CONNECTION FEES FOR WELL	2,000					2,000	4
HYDRANTS	8,550					8,550	5
Deduct charges (specify):							
AMORTIZATION OF CONSTRUCTION GRANT	12,017					12,017	6
Balance End of Year	908,215	0	0	0	0	908,215	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	530,025					530,025	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
SPECIAL REDEMPTION FUND	916	3
DEPRECIATION FUND	13,000	4
Total (Acct. 125):	13,916	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	9,158	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	9,158	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
SHORT TERM LOAN TO SEWER UTILITY	50,000	13
Total (Acct. 145):	50,000	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	16
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	17
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	18
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,223,916	0	0	0	1,223,916	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	310,509	0	0	0	310,509	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	868,493	0	0	0	868,493	6
Other (specify):					0	7
Average Net Rate Base	44,914	0	0	0	44,914	
Net Operating Income	42,415	0	0	0	42,415	8
Net Operating Income as a percent of						
Average Net Rate Base	94.44%	N/A	N/A	N/A	94.44%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	13,925	2
Unappropriated Earned Surplus	31,557	3
Other (Specify):		4
Total Average Proprietary Capital	45,482	
Net Income		
Net Income	36,701	5
Percent Return on Proprietary Capital	80.69%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NEW SUBDIVISION CALLED HOLLAND HEIGHTS WAS CONTRIBUTED BY THE DEVELOPER.

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

THIS LOAN WAS PAID OFF DURING THE YEAR.

Signature Page (Page ii)

Accountants' Compilation Report

Members of the Commission
Town of Holland Sanitary District No. 1
Town of Holland, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Town of Holland Sanitary District No. 1 Water Utility as of December 31, 2001 and 2000, and the related statements of income and earned surplus for the years then ended and the supplemental schedules as of and for the year ended December 31, 2001 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

These financial statements and schedules were compiled by us from information contained in the financial statements of the Town of Holland Sanitary District No. 1 for the same periods which we previously audited, as indicated in our report dated February 18, 2002.

VIRCHOW, KRAUSE & COMPANY, LLP
Appleton, Wisconsin
March 28, 2002

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

HOLLAND SANITARY DISTRICT # 1 476 VAN STREET (HOLLANDTOWN) KAUKAUNA,
WISCONSIN 54130
December 2, 2002
Mr. Peter J. Leege, Financial Specialist Public Service Commission of
Wisconsin P O BOX 7854
MADISON WI 53707-7854

Re:2001 Annual Report DWCCA-2575-PJL

Dear Sir:

In reply to your letter of September 9, 2002:

1. Depreciation Expense: We do not use water meters to measure sewer volume, our sewer charge is a set amount per month.
 2. Testing of Meters: We are setting up a file on each meter and will have all meters and files completed by Sept 30, 2003.
 3. Account 686: Our one full time employee is covered by health insurance from another source, and we do not have a pension plan.
- If you have any additional questions you can reach me at 920-766-1293.

Sincerely,

Town of Holland Sanitary District #1

Dick Eiting, Deputy Clerk

September 9, 2002

Mr. Richard Eiting, Deputy Clerk
Town of Holland Sanitary District
489 County Road CE
Kaukauna, WI 54130-9999

2001 Analytical Review DWCCA-2575-PJL

Dear Mr. Eiting:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issue(s):

1. During our review we noted that that the utility did not report any Depreciation Expense on Meters Charged to Sewer, (Account 110), or Return on Net Investment in Meters Charged to Sewer Department, (Account 474). If a sewer department uses the water meter to measure sewer volume for purposes of charging for sewer service, the water utility must charge the sewer department for its share of water meter costs. See section 4, pages 10 and

FINANCIAL SECTION FOOTNOTES

11 of the Water Utility Reference Manual (enclosed). Please confirm that the sewer department does not use the water meter to measure sewer volume, or, if the sewer department is using the water meter, please confirm that your utility will begin to allocate the water meter costs on your 2002 books.

2. Wis. Admin. Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. Meters 1 inch or smaller shall be tested at least every 10 years, meters 1 ½ to 2 inches every 4 years, meters 3-4 inches every 2 years and meters over 4 inches every year. Your water meters have not been tested at the appropriate frequency for several years. However, starting in 2002, as detailed in Wis. Admin. Code § PSC 185.76(6), an alternative to this testing plan has been authorized in which a utility replaces its 5/8", 3/4" and 1" meters every 20 years. Please indicate if your utility intends to replace or test its 5/8", 3/4" and 1" meters. If you do not intend on replacing your old meters with new meters on a 20 year basis than explain to us how you intend to manage your meters.

3. Please explain why there are no dollars reported in Account 686, Employees Pensions and Benefits on page W-5.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\2575.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	101,024	1
Total Sales of Water	101,024	
Other Operating Revenues		
Forfeited Discounts (470)	213	2
Other Water Revenues (474)	0	3
Amortization of Construction Grants (475)	12,017	4
Total Other Operating Revenues	12,230	
Total Operating Revenues	113,254	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	35,997	5
General Operating Expenses (680-690)	9,104	6
Total Operation and Maintenance Expenses	45,101	
Other Operating Expenses		
Depreciation Expense (403)	24,231	7
Amortization Expense (404)		8
Taxes (408)	1,507	9
Total Other Operating Expenses	25,738	
Total Operating Expenses	70,839	
NET OPERATING INCOME	42,415	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	130	7,884	34,362	4
Commercial	6	2,449	9,508	5
Industrial	1	11,339	42,789	6
Total Metered Sales to General Customers (461)	137	21,672	86,659	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		14,365	8
Other Sales to Public Authorities (464)				9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	138	21,672	101,024	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	14,365	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	14,365	
Forfeited Discounts (470):		
Customer late payment charges	213	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	213	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	0	
Amortization of Construction Grants (475):		
AMORTIZATION OF CONSTRUCTION GRANT	12,017	9
Total Amortization of Construction Grants (475)	12,017	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	16,881	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	8,974	3
Chemicals (630)	7,163	4
Supplies and Expenses (640)	456	5
Repairs of Water Plant (650)	1,500	6
Transportation Expenses (660)	1,023	7
Total Plant Operation and Maintenance Expenses	35,997	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	400	8
Office Supplies and Expenses (681)	1,855	9
Outside Services Employed (682)	5,108	10
Insurance Expense (684)	1,741	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	9,104	
Total Operation and Maintenance Expenses	45,101	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		1,357	3
PSC Remainder Assessment		150	4
Other (specify): NONE			5
Total tax expense		1,507	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	135,268		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	135,268	0	
PUMPING PLANT			
Land and Land Rights (320)	12,349		12
Structures and Improvements (321)	283,027		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	30,058		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	325,434	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	29,933		23
Total Water Treatment Plant	29,933	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			135,268	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	135,268	
PUMPING PLANT				
Land and Land Rights (320)			12,349	12
Structures and Improvements (321)			283,027	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			30,058	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	325,434	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			29,933	23
Total Water Treatment Plant	0	0	29,933	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	154,107		26
Transmission and Distribution Mains (343)	445,427	63,360	27
Fire Mains (344)	0		28
Services (345)	29,218	17,550	29
Meters (346)	9,547		30
Hydrants (348)	40,570	8,550	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	678,869	89,460	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	262		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	8,425		37
Other General Equipment (379)	995		38
Other Tangible Property (390)	0		39
Total General Plant	9,682	0	
Total utility plant in service directly assignable	1,179,186	89,460	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,179,186	89,460	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			154,107 26
Transmission and Distribution Mains (343)			508,787 27
Fire Mains (344)			0 28
Services (345)			46,768 29
Meters (346)			9,547 30
Hydrants (348)			49,120 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	768,329
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			262 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			8,425 37
Other General Equipment (379)			995 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	9,682
Total utility plant in service directly assignable	0	0	1,268,646
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	1,268,646

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,031	2,031	1
February			1,764	1,764	2
March			2,041	2,041	3
April			2,053	2,053	4
May			2,278	2,278	5
June			2,115	2,115	6
July			2,360	2,360	7
August			2,270	2,270	8
September			2,011	2,011	9
October			2,293	2,293	10
November			2,024	2,024	11
December			2,162	2,162	12
Total annual pumpage	0	0	25,402	25,402	
Less: Water sold				21,672	13
Volume pumped but not sold				3,730	14
Volume sold as a percent of volume pumped				85%	15
Volume used for water production, water quality and system maintenance				676	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				676	19
Volume pumped but unaccounted for				3,054	20
Percent of water lost				12%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Flushing					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				143	23
Date of maximum: 10/16/2001					24
Cause of maximum:					25
Unknown					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 9/29/2001					27
Total KWH used for pumping for the year				128,480	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
8126 KATIE LANE- 1981	1	675	10	374,000	Yes	1
8166 HWY 57 - 1991	2	535	8	386,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 1	WELL 2		1
Location	8126 KATIE LANE	8166 HWY 57		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	RED JACKET	GOULDS		5
Year Installed	1981	1991		6
Type	SUBMERSIBLE	SUBMERSIBLE		7
Actual Capacity (gpm)	275	235		8
Pump Motor or Standby Engine Mfr	MITSUBISHI	FRANKLIN		10
Year Installed	1981	1991		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	40		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	UNIVERSAL TANK		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1980		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	145		10
			11
Total capacity in gallons (actual)	175,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	310.0000		20
			21
Is a corrosion control chemical used (yes, no)?	N		22
			23
Is water fluoridated (yes, no)?	N		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	1.000	0	0			0
P	D	6.000	28,879	0	0	0	28,879
P	D	8.000	3,084	1,980	0	0	5,064
Total Within Municipality			31,963	1,980	0	0	33,943
Total Utility			31,963	1,980	0	0	33,943

1
2
3

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.750	68	0	0	0	68		1
P	1.000	83	27	0	0	110	45	2
M	2.000	2	0	0	0	2		3
M	4.000	2	0	0	0	2		4
Total Utility		155	27	0	0	182	45	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	150	0	0	0	150	0	1
0.750	5	0	0	0	5	0	2
2.000	1	0	0	0	1	0	3
4.000	1	0	0	0	1	0	4
Total:	157	0	0	0	157	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	132	3	2	0	0	13	150	1
0.750	2	2	0	0	0	1	5	2
2.000	0	0	0	1	0	0	1	3
4.000	0	0	1	0	0	0	1	4
Total:	134	5	3	1	0	14	157	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	46	5			51	2
Total Fire Hydrants	46	5	0	0	51	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	46
Number of distribution system valves end of year:	80
Number of distribution valves operated during year:	10

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

CHEMICALS (630): 2000 CHEMICALS EXPENSE WAS HIGHER DUE TO THE PURCHASE OF A LOAD OF CHEMICALS IN DECEMBER OF 2000.

REPAIRS OF WATER PLANT (650): 2000 REPAIRS INCLUDED \$2,480 TO SET A WELL PUMP DEEPER, \$1,507 FOR CONTROL PANEL REPAIRS, AND \$1,410 FOR REPAIR OF SERVICES. THESE WERE ALL NON-RECURRING EXPENSES.

Water Mains (Page W-15)

ALL ADDITIONS WERE CONTRIBUTED BY THE DEVELOPER.

Water Services (Page W-16)

ALL ADDITIONS WERE CONTRIBUTED BY THE DEVELOPER.

Meters (Page W-17)

THE SANITARY DISTRICT DID NOT TEST ANY METERS THIS YEAR. PLEASE DIRECT ANY FURTHER COMMUNICATIONS REGARDING THIS ISSUE TO THE SANITARY DISTRICT.

Hydrants and Distribution System Valves (Page W-18)

THE SANITARY DISTRICT DID NOT TEST AT LEAST HALF OF THE HYDRANTS OR VALVES THIS YEAR. PLEASE DIRECT ANY FURTHER COMMUNICATIONS REGARDING THIS ISSUE TO THE SANITARY DISTRICT.
